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UNITED STATES DISTRICT COURT
DISTRICT OF MONTANA
BUTTE DIVISION

JAMES TARPEY,)	Case 2:17-cv-00094-BMM
)	
Plaintiff,)	
)	JOINT STATUS REPORT
v.)	
)	
UNITED STATES,)	
)	
Defendant.)	

Pursuant to the Court's Order dated October 29, 2021 (ECF No. 125), the parties respectfully submit this joint status report.

1. On May 4, 2021, the Court held a one-day trial regarding the final issue in this case: the proper computation of the 26 U.S.C. § 6700 penalty that has been assessed against James Tarpey. (*See* Minute Entry, ECF No. 117.) On summary judgment, the Court had previously held that Mr. Tarpey was liable for that penalty. (Order at 21 (“Tarpey’s liability for penalties pursuant to 26 U.S.C. § 6700 is resolved in favor of the United States”), ECF No. 51.)

2. After trial, on July 29, 2021, Magistrate Judge Johnston conducted a settlement conference with the parties. (ECF No. 121). Although the parties participated in that settlement conference in good faith, the case did not settle. (ECF No. 124.)

3. The parties have not engaged in settlement discussions since August 5, 2021. The parties also report additional settlement discussions, which are unlikely to be fruitful, are not planned or anticipated.

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Dated: November 10, 2021

Respectfully submitted,

DAVID A. HUBBERT
Acting Assistant Attorney General

/s/ Harris J. Phillips
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